

EXHIBIT - A

WR Grace and Co.
 Fee Application Preparation
 Month ended December 31, 2007

Date	Hours	Description of Services Provided	Bill Rate	Extended Cost
FEE APPLICATION PREPARATION				
Name: Pamela Barkley				
12/17/2007	1.0	Reviewing the October Bankruptcy report to send to the courts	\$ 217.71	\$ 217.71
12/17/2007	1.0	Reviewing the quarterly submission to the bankruptcy courts	\$ 217.71	\$ 217.71
	<u>2.0</u>			
Name: Melissa Noel				
12/7/2007	4.0	Fee application preparation	\$ 138.99	\$ 555.96
12/14/2007	3.0	Fee application preparation	\$ 138.99	\$ 416.97
12/16/2007	3.0	Fee application preparation	\$ 138.99	\$ 416.97
12/17/2007	1.0	Fee application preparation	\$ 138.99	\$ 138.99
12/18/2007	1.0	Fee application preparation	\$ 138.99	\$ 138.99
12/19/2007	1.0	Fee application preparation	\$ 138.99	\$ 138.99
12/27/2007	3.0	Fee application preparation	\$ 138.99	\$ 416.97
	<u>16.0</u>			
Name: Pavel Katsiak				
12/10/2007	1.5	Review October and quarterly application to the Bankruptcy court	\$ 138.99	\$ 208.49
	<u>1.5</u>			
Totals	<u>19.5</u>	Total Grace Time Tracking Charged Hours		<u>\$ 2,867.75</u>

Professional Profiles
 WR Grace Time Tracking - Audit
 For the Month Ended December 31, 2007

Name of Professional	Position with the Firm	Number of Years in Profession	Project	Hourly Bill Rate	Total Hours	Total Compensation
William Bishop	Audit Partner	27	Integrated Audit	\$685.11	5.9	\$ 4,042.15
Gerald Barber	Audit Partner	27	Integrated Audit	\$988.92	1.5	\$ 1,483.38
Thomas Kalinosky	Director	25+	Integrated Audit	\$455.10	21.5	\$ 9,784.65
Jennifer A James	Director	16	Integrated Audit	\$627.30	1.0	\$ 627.30
Lisa Slotznick	Director	20+	Integrated Audit	\$576.87	3.1	\$ 1,788.30
Pat Devlin	Director	20+	Integrated Audit	\$576.87	1.0	\$ 576.87
Douglas Parker	Audit Senior Manager	11	Integrated Audit	\$393.60	37.0	\$ 14,563.20
Seshadri Venkiteswaran	Audit Senior Manager	10	Integrated Audit	\$393.60	10.0	\$ 3,936.00
Raul Quiroz	Advisory Manager	3	Integrated Audit	\$375.16	0.5	\$ 187.58
Colin A Shaw	Tax Manager	8	Integrated Audit	\$430.50	0.5	\$ 215.25
Daniel Spratt	Tax Manager	5	Integrated Audit	\$313.65	16.0	\$ 5,018.40
Juei Ping Joanna Own	Tax Manager	4	Integrated Audit	\$267.75	1.4	\$ 374.85
Pamela Barkley	Audit Senior Associate	3	Integrated Audit	\$217.71	84.0	\$ 18,287.64
Esther Ko	Advisory Manager	9	Integrated Audit	\$375.15	2.0	\$ 750.30
Keith Palmer	Audit Senior Associate	5	Integrated Audit	\$297.66	13.0	\$ 3,869.58
Cindy Chen	Audit Senior Associate	2	Integrated Audit	\$211.56	40.0	\$ 8,462.40
Brett Czajkowski	Audit Senior Associate	2	Integrated Audit	\$211.56	6.5	\$ 1,375.14
Lyndsay Signori	Audit Senior Associate	3	Integrated Audit	\$205.41	8.0	\$ 1,643.28
Damion Purfey	Advisory Senior Associate	6	Integrated Audit	\$282.90	38.5	\$ 10,891.65
Craig Chu	Tax Senior Associate	3	Integrated Audit	\$307.50	0.2	\$ 61.50
Jacqueline Calvo	Tax Senior Associate	2	Integrated Audit	\$189.00	2.0	\$ 378.00
Andrew Patriquin	Audit Associate	1	Integrated Audit	\$138.99	2.0	\$ 277.98
Shahin Rahmani	Audit Associate	<1	Integrated Audit	\$118.08	109.3	\$ 12,906.14
Erica Margolius	Audit Associate	1	Integrated Audit	\$193.11	72.0	\$ 13,903.92
Lynda Keorlet	Audit Associate	1	Integrated Audit	\$151.29	77.0	\$ 11,649.33
Gabriel Young	Audit Associate	5	Integrated Audit	\$217.71	2.0	\$ 435.42
Pavel Katsiak	Audit Associate	1	Integrated Audit	\$138.99	91.0	\$ 12,648.09
Adam Lueck	Audit Associate	<1	Integrated Audit	\$138.99	47.5	\$ 6,602.03
Molly McCall	Audit Associate	<1	Integrated Audit	\$147.60	108.2	\$ 15,970.32
Michelle Zepherine	Audit Associate	1	Integrated Audit	\$139.00	10.0	\$ 1,390.00
Thomas Duncan	Tax Associate	<1	Integrated Audit	\$239.85	6.6	\$ 1,583.01
Daniel Merzel	Tax Intern	<1	Integrated Audit	\$184.50	2.0	\$ 369.00
Donna Lewis	EA	1	Integrated Audit	\$110.70	1.0	\$ 110.70
		TOTAL			822.2	\$ 166,163.36

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: William T. Bishop, Jr.		
12/7/2007	0.9	Discuss issues surrounding shared service centers in Latin America
12/10/2007	0.4	Read Bankruptcy News
12/11/2007	0.3	Read background information for entity level controls interview with M Shelnitz
12/11/2007	1.0	Attend entity level controls interview with M Shelnitz, R Finke, M Conron, E Bull (Grace) and L Keorlet (PwC)
12/11/2007	0.3	Discuss investment valuation issues with B Tarola (Grace)
12/11/2007	0.2	Discuss investment valuation issues with D Parker (PwC)
12/11/2007	0.2	Discuss audit of investment valuation with E Margolius (PwC)
12/14/2007	0.4	Discuss investment fund valuation with B Tarola (Grace)
12/14/2007	0.4	Discuss investment fund valuation issue with P Barkley and E Margolius (PwC)
12/18/2007	1.0	Discuss entity level controls with F Festa, E Bull (Grace) and D Parker (PwC)
12/18/2007	0.3	Discuss status of investment valuation issue with B Tarola (Grace) and D Parker (PwC)
12/20/2007	0.3	Read preliminary issues memo from PwC Germany
12/20/2007	0.2	Discuss status of planning documentation with E Margolius (PwC)
	<u>5.9</u>	Total Grace Integrated Audit Charged Hours
	<u>5.9</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Gerald Barber		
12/7/2007	1.5	Advice on doing business in certain locations in Latin America

<u>1.5</u>	Total Grace Integrated Audit Charged Hours
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<u>1.5</u>	Total Hours
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WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Thomas Kalinosky		
12/3/07	0.5	Audit Planning
12/4/2007	1.0	Audit Planning
12/10/2007	2.0	Audit Planning
12/11/2007	8.0	All day meeting with T.Kalinosky, D.Purfey (PwC) and the Remedium staff in Memphis TN for Environmental Meeting
12/12/2007	8.0	All day meeting with T.Kalinosky, D.Purfey (PwC) and the Remedium staff in Memphis TN for Environmental Meeting
12/13/2007	2.0	Preparing memo for audit team
	<u>21.5</u>	Total Grace Integrated Audit Charged Hours
	<u>21.5</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
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Name: Jennifer A James

12/6/2007	1.0	reviewing pension and retiree welfare plans
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1.0

Total Grace Integrated Audit Charged Hours

1.0

Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Lisa Slotznick		
12/5/2007	0.5	Self Insurance Accrual Review
12/8/2007	0.8	Self Insurance Accrual Review
12/12/2007	0.5	Self Insurance Accrual Review
12/14/2007	0.5	Self Insurance Accrual Review
12/17/2007	0.5	Self Insurance Accrual Review
12/18/2007	0.3	Self Insurance Accrual Review
	<u>3.1</u>	Total Grace Integrated Audit Charged Hours
	<u>3.1</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
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Name: Pat Devlin

12/17/2007	1.0	Self Insurance Accrual Review
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<u>1.0</u>	Total Grace Integrated Audit Charged Hours
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<u>1.0</u>	Total Hours
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WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Douglas Parker		
12/4/2007	3.2	Review of staff work
12/4/2007	1.8	Call with UK team (Owen Venter) re: 2007 planning
12/5/2007	2.0	Review of staff work
12/5/2007	4.5	Review of staff work - interim
12/6/2007	1.5	404 Update meeting with Grace Internal Audit
12/6/2007	2.5	Review of staff work
12/7/2007	4.0	Review of staff work
12/7/2007	1.0	Review of staff work - interim
12/12/2007	1.0	Review of staff work - interim
12/13/2007	3.0	Review staff work on 3Q review
12/14/2007	1.5	Call with audit team re: BOA Columbia Fund
12/14/2007	2.5	Review of staff work - interim
12/20/2007	2.0	Review of staff work
12/20/2007	1.5	404 Update meeting (call-in) with Grace Internal Audit
12/20/2007	5.0	Review of staff work - interim
	<u>37.0</u>	Total Grace Integrated Audit Charged Hours
	<u>37.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Seshadri Venkiteswaran		
12/11/2007	1.0	SOX Status Meeting
12/14/2007	1.0	ITGC /SAP review and follow up
12/16/2007	3.0	ITGC database review and follow up
12/18/2007	2.0	SOX ITGC coordintion
12/21/2007	2.0	Meeting w/CIO - Discussion on IT Controls
12/28/2007	1.0	Update Testing
	<u>10.0</u>	Total Grace Integrated Audit Charged Hours
	<u>10.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
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Name: Raul Quiroz

12/6/2007	0.5	Journal Entry review - data request/acquisition/validation process
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<u>0.5</u>	Total Grace Integrated Audit Charged Hours
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<u>0.5</u>	Total Hours
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WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
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Name: Colin Shaw

12/26/2007	0.5	Review of pension and postretirement welfare financial information
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<u>0.5</u>	Total Grace Integrated Audit Charged Hours
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<u>0.5</u>	Total Hours
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WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Daniel Spratt		
12/3/2007	8.0	Performing and discussing WR Grace 404 walkthroughs related to taxes.
12/4/2007	8.0	Performing and discussing WR Grace 404 walkthroughs related to taxes.
	<u>16.0</u>	Total Grace Integrated Audit Charged Hours
	<u>16.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Juei Ping Joanna Own		
12/13/2007	0.4	Review Grace tax provision binders
12/28/2007	1.0	Review 10-K and PY & PQ binders
	<u>1.4</u>	Total Grace Integrated Audit Charged Hours
	<u>1.4</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Pamela Barkley		
12/5/2007	1.0	Pension Walkthrough with K.Blood, R.Lapidario (all Grace) and E.Margolius (PwC)
	1.0	Working on getting access to the CAN and Hartford databases for workers Compensation
	0.5	Reading Germany's Deliverable 1 response
	2.0	Reviewing the year end database
12/6/2007	1.0	Meeting with Internal audit to go over status of items
	1.0	Reviewing the audit plan with GPC team in Boston
	1.0	Working on sending Pension information to our specialist
	3.0	Reviewing the database for 404 testing
	2.0	Documenting the pension walkthrough
12/7/2007	2.0	Preparing for the meeting with Remedium by reading through all the sites information selected for testing and preparing for the walkthrough of Environmental process at Remedium
	2.0	Status meeting to go over interim open items with Grace Finance team and E.Margolius & D.Parker (all PwC)
12/10/2007	1.0	Speaking with B.Bishop on planning for the Grace Audit
	1.5	50% Travel time to Memphis TN for Environmental Meetings
	0.5	Reading the bankruptcy news report
	0.5	Reading the Manufacturers embrack risk management Manufacturing barometer
	1.0	Reviewing the environmental Rainbow schedule and the reserves as of 9/30
	1.0	Reading the international instructions to be sent out
	1.0	Reviewing the database
12/11/2007	8.0	All day meeting with T.Kalinosky, D.Purfey (PwC) and the Remedium staff in Memphis TN for Environmental Meeting
12/12/2007	8.0	All day meeting with T.Kalinosky, D.Purfey (PwC) and the Remedium staff in Memphis TN for Environmental Meeting
12/13/2007	2.5	50% Travel time from Memphis TN back to Maryland
	0.5	Reading Grace historical data
	1.5	Reviewing the work that SPA team has performed
	1.0	Documenting the Environmental walkthrough
12/14/2007	0.5	Discussion of Grace's investment in Bank of America with B.Bishop, D.Parker and E. Margolius
	0.5	Reading the status of IT controls testing
	1.0	Reviewing staffing needs for WR Grace for the rest of the year and 2009
	2.0	Reviewing some planning steps
	2.0	Documenting the pension walkthrough and environmental walkthrough
12/17/2007	1.0	Reviewing the independence database and sending out independence confirms where needed
	2.0	Documenting in the year end database for 404 testing
12/18/2007	1.5	Meeting with C.Chen (Spa pwc) to go over the consolidation walkthrough and what items they need to complete
	0.5	Discussing workers compensation results from the specialist
	0.5	Working with the PwC Australia team to answer their questions
	2.0	Reviewing the ITGC controls tested
	2.0	Reviewing the planning steps
	1.5	Reviewing 404 testing
12/19/2007	1.0	Status update with B.Dockman to go over open items from interim and items that are needed for the year end audit
	1.0	Reviewing the SAS 70's received
	3.0	Reviewing the database
	2.0	Documenting steps in the database
12/20/2007	1.0	Preparing an open items list for the areas that I am working on
	1.0	Meeting with M.Brown to go over the consolidation walkthrough
	1.5	Meeting with Internal Audit to review status of the 404 work performed
	1.0	Updating B.Bishop on the status of the audit
	1.0	Reading the consolidation memo and writing down questions
	2.0	Documenting steps in the database
	1.5	Completing the controls testing for environmental
12/21/2007	0.5	Environmental walkthrough with T.Puglisi and L.Barber (Grace)
	1.0	Performed an entity level control meeting with E. Bull and R. Pierce (all Grace)
	2.0	Reviewing the 404 testing in the database
	1.0	Documenting the ELC with R. Pierce
	1.0	Documenting the Environmental walkthrough
	1.0	Reviewing selections made for census data testing

84.0 Total Grace Integrated Audit Charged Hours

84.0 Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Esther Ko		
12/28/2007	2.0	Review of Fraud Risk Assessment Memo

<u>2.0</u>	Total Grace Integrated Audit Charged Hours
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<u>2.0</u>	Total Hours
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WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: K. Palmer		
12/3/2007	1.1	Self Insurance Accrual Review
12/4/2007	2.0	Self Insurance Accrual Review
12/5/2007	2.0	Self Insurance Accrual Review
12/6/2007	1.3	Self Insurance Accrual Review
12/12/2007	2.0	Self Insurance Accrual Review
12/13/2007	0.3	Self Insurance Accrual Review
12/14/2007	3.0	Self Insurance Accrual Review
12/17/2007	0.8	Self Insurance Accrual Review
12/18/2007	0.5	Self Insurance Accrual Review

<u>13.0</u>	Total Grace Integrated Audit Charged Hours
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<u>13.0</u>	Total Hours
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WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Cindy Chen		
12/10/2008	4.0	Prepared update testing procedures
12/12/2008	2.0	Discuss Grace Status with Sesh. Review ITGC workpaper status meeting with Grace Management, spreadsheet testing, meet with Barb Summerson (Grace) for follow up questions.
12/13/2008	5.0	ITGC testing
12/14/2008	5.0	Status Tracker for Grace to sent to the client, address notes in ITGC area
12/17/2008	1.0	meeting with erica(consolidation), Grace status, testing documentation, international team inquiry, SAP access, read financial consolidation narrative
12/18/2008	5.0	Review ITGC workpaper
12/19/2008	2.0	ITGC testing
12/20/2008	8.0	ITGC testing
12/21/2008	8.0	ITGC testing
	<u>40.0</u>	Total Grace Integrated Audit Charged Hours
	<u>40.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Brett Czajkowski		
12/3/2007	0.5	Identifying ITGC follow-up questions based on documentation within the database.
12/6/2007	3.5	Reviewing and documenting ITGC procedures performed during interim testing.
12/7/2007	1.0	Reviewing ITGC procedures performed during interim testing.
12/10/2007	1.0	Reviewing ITGC procedures performed during interim testing.
12/21/2007	0.5	Obtaining answers to open ITGC questions and documenting these answers.

<u>6.5</u>	Total Grace Integrated Audit Charged Hours
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<u>6.5</u>	Total Hours
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WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Lyndsay Signori		
12/5/2007	1.0	Review of accounts receivable ledger, discussion with client regarding AR selections
12/6/2007	2.0	Correspondence with Corporate team regarding AR approach, selection of items for confirmation
12/7/2007	1.0	Discussion with client, Beth Dellorco, and refinement of AR selections. Preparation of templates.
12/14/2007	2.0	Preparation/review of year-end schedule requests
12/20/2007	2.0	Discussion with client, Victor Leo, regarding year-end planning and schedule request.
	<u>8.0</u>	Total Grace Integrated Audit Charged Hours
	<u>8.0</u>	Total Hours

WR Grace & Co., Inc.
 Time Summary Report - Audit
 For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Damion Purfey		
12/10/2007	2.0	Read client documents in preparation for environmental testing and procedures
12/11/2007	8.0	Assisted Tom Kalinosky in interviewing Remedium management team consisting of Paul Bucerns, Lydia Duff, Lynne Gardner and Mitch Obradovic. Further I documented environmental test results.
12/12/2007	4.0	Assisted Tom Kalinosky in interviewing Remedium management team consisting of Paul Bucerns, Lydia Duff, Lynne Gardner and Mitch Obradovic. Further I documented environmental test results.
12/12/2007	2.0	Conducted follow-up interviews and documented environmental testing results.
12/12/2007	2.0	Drafted the structure of the Environmental Specialist Memo
12/13/2007	5.0	Started compiling environmental test results per site in the specialist memo
12/14/2007	1.5	Continued compiling environmental test results per site in the specialist memo
12/17/2007	8.0	Continued compiling environmental test results per site in the specialist memo
12/18/2007	6.0	Completed draft environmental test results specialist memo
	<u>38.5</u>	Total Grace Integrated Audit Charged Hours
	<u>38.5</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Craig Chu		
12/5/2007	0.2	The GHRS Director and I had a phone call with PwC ABAS team to discuss the discount rate to be used for European pension obligations

<u>0.2</u>	Total Grace Integrated Audit Charged Hours
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<u>0.2</u>	Total Hours
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WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Jacqueline Calvo		
12/27/2007	2.0	Prepared Income Tax Planning Guide, Provision Responsibilites, and Exhibits Sent email regarding information to Manager
	<u>2.0</u>	Total Grace Integrated Audit Charged Hours
	<u>2.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Andrew Patriquin		
12/17/2007	2.0	Assisting Karen Geung with the organization, stuffing, and sending out of Accounts Receivable confirmations for the BA40, BA10, and Darex Puerto Rico entities.
	<u>2.0</u>	Total Grace Integrated Audit Charged Hours
	<u>2.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Shahin Rahmani		
12/3/2007	1.0	Documenting controls that were not tested by Internal Audit during the 4th Quarter.
	2.0	Comparing ineffective controls per internal audit.
	1.0	Emails to Grace employees and compiled deliverables from PwC international contacts.
12/4/2007	3.0	Looking at the Sox 404 Audit of Chicago and Curtis Bay.
	1.5	Review of Grace's Key Controls for SOX
	2.5	Compiled the Legal Expense Listing into an excel spreadsheet.
		Meeting with Adam Lueck of PwC and Mark Wheeler of Grace to go over the Treasury
12/5/2007	1.0	Process for Netting Reports.
	0.5	Pre-meeting planning
	1.0	Compiled the Legal Expense Listing into an excel spreadsheet.
		Meeting with Adam Lueck of PwC and Mina Averza of Grace to go over the Treasury
	0.5	Process.
	3.5	Review of Grace's Key Controls for SOX and read emails sent by control owners.
12/6/2007	1.0	Preparing for 10AM walkthrough
	2.0	Compiling materials needed for walkthrough, consolidating key reports
	1.0	Meeting with Pavel Katsiak of PwC and Georgia Ibar of Grace to go over the Treasury Process.
		Organized notes for the walkthrough I performed with Georgia Ibar of Grace. Sent out an email to Grace
	1.5	employees regarding documents we need from them.
		Updated the payroll matrix and selected controls to test and reperform. Once I finalized it Erica Margolius
	2.5	approved it and it was sent out to Grace's Pam Estes
12/7/2007	7.0	Documenting the Treasury and Payroll Walkthroughs
12/10/2007	4.5	Documenting the Treasury and Payroll Walkthroughs
		Following up on the SPA Key Reports, sent out emails to obtain information from
	0.5	Grace employees
	0.5	Chicago Inventory Conference Call
12/11/2007	4.5	Documenting the Treasury and Payroll Walkthroughs
	0.5	Walkthrough scheduled with Muhammed Khan to go over the Treasury process
	3.0	50% travel time: Travel time to Chicago
12/12/2007	10.5	Chicago 51st Inventory
12/13/2007	2.0	Finishing up the Mt. Pleasant Inventory
	4.0	Chicago 51st Inventory
12/14/2007	9.0	Chicago 65th Inventory
	1.3	50% Travel Time to Washington
12/17/2007	3.0	Finishing the Mt. Pleasant Inventory
	4.5	Looking to confirm we have all Grace bank accounts in our list of confirmations
12/18/2007	3.0	Looking to confirm we have all Grace bank accounts in our list of confirmations
	0.5	Sending out emails to Bonita Harsh regarding bank confirms
	0.5	Emailed Bonita Harsh the "Prepared by Client" List for Corporate Treasury
	1.5	I am sending out confirmations for international partners who work on this engagement
	0.5	Walkthrough on the Treasury process with Mina Averza, Ren
	0.5	Working on the documentation for the treasury process
		Made a list of changes Grace's Internal Audit team needs to make for the treasury
	2.0	process flowcharts.
12/19/2007	5.0	Setting up the database for International Deliverables
	2.0	Documenting Treasury process
	1.0	Pavel, Pam, Lynda, Me had an update meeting
12/20/2007	1.0	Entered in the data for Chicago 51st SCC
	1.0	Entering in the Elkridge walkthrough documentation
	6.0	Documenting Treasury process
12/21/2007	0.5	Updating the Chicago 71st Physical Inventory
	1.0	Updating the Payroll Walkthrough
	1.0	Setting up confirmations
	2.0	Confirmations and Payroll Matrix

109.3 Total Grace Integrated Audit Charged Hours

109.3 Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Erica Margolius		
12/3/2008	0.5	Review accounts payable controls. Send email to B. Czajkowski, PwC, explaining how the three way match at Grace works.
12/3/2008	1.0	Compile a listing of key spreadsheets.
12/4/2008	0.2	Email A. Jordan, Grace, for outstanding support of Curtis Bay FCC physical inventory observation.
12/5/2008	1.0	Prepare for the walkthrough of the pensions process.
12/5/2008	0.5	Perform a walkthrough of the pensions process.
12/6/2008	1.0	Review PwC Boston team's approach to accounts receivable testing. Respond to L. Signori, PwC, in an email.
12/6/2008	1.5	Prepare for meeting with internal audit.
12/6/2008	1.0	Participate in status update meeting with internal audit.
12/6/2008	0.5	Review the payroll matrix created by S. Rahmani, PwC.
12/6/2008	1.0	Review internal audit's test plans for update testing in Worms, Germany.
12/6/2008	2.5	Review update testing approach memorandum for fiscal year 2007 update testing of internal controls.
12/6/2008	1.0	Meet with B. Czajkowski, PwC, to go over outstanding SPA work and testing of automated controls.
12/7/2008	0.8	Review Elkridge inventory process. Meet with C. Udoji, Grace, to go over the design of internal controls and cycle counting.
12/7/2008	1.5	Review pensions confirmations from the prior year and templates in PwC Template Manager.
12/7/2008	1.0	Meet with R. Lapidario, Grace, to discuss pension confirmations for year end audit.
12/7/2008	1.0	Review internal audit Germany test plan and PwC update testing approach.
12/7/2008	1.0	Meet with P. DeGele of internal audit to discuss the transmission of the active employee listing to Aon and reperformance of internal audit remediation testing for Worms, Germany.
12/7/2008	1.0	Prepare for interim status update meeting with B. Dockman, Grace.
12/7/2008	1.0	Interim status update meeting with WR Grace for financial audit.
12/7/2008	0.3	Finalize update testing plan for PwC Worms, Germany team. Email test plan to C. Falenberg, PwC.
12/7/2008	0.2	Meet with C. Udoji, Grace, to review PwC's planned reperformance testing of internal audit's internal control testing for control 3.1.5.
12/7/2008	0.5	Meet with B. Summerson, Grace, to review internal audit's process for reviewing segregation of duties controls.
12/10/2008	2.0	Tie out the counts per the count sheets to the Counts per Grace's FCC physical inventory reconciliation. Email A. Jordan, Grace, outstanding questions.
12/10/2008	0.5	Address T. Kalinosky's, PwC, questions on year over year environmental reserves balances.
12/10/2008	0.5	Schedule entity level control interviews with E. Bull, Grace.
12/10/2008	0.6	Discuss with N. Phillips and P. Estes, Grace, the process to transmit active employees listing to Aon.
12/11/2008	1.5	Prepare pension confirmations.
12/11/2008	1.0	Prepare life insurance confirmations.
12/11/2008	1.0	Prepare Mellon confirmation for confirmation of shares.
12/11/2008	2.0	Review scoping document and assess the inclusion of Company Code 420 as a level 1 entity.
12/11/2008	1.0	Review the credit risk assessment diagnostic. Review prior year database and benefit plans database for understanding of Grace investments portfolio.
12/11/2008	1.0	Design database for inclusion of international audit deliverables.
12/11/2008	1.0	Review actuarial confirmation templates for pension confirmations for Aon.
12/11/2008	1.0	Review substantive analytical procedure plan for level 2 Grace entities for financial audit test plan and scoping document.
12/11/2008	1.0	Prepare email and send R. Lapidario and B. Harsh the credit market risk diagnostic and credit risk assessment practice aid for review of investment portfolio.
12/12/2008	4.5	Elkridge physical inventory observation for cycle count.
12/12/2008	1.0	Meet with T. Puglisi, Grace, to go over the divestment reserves process and discuss year end testing approach.
12/12/2008	0.5	Answer questions from PwC Germany team on internal controls testing.
12/12/2008	1.0	Email M. Averza, Grace, Northern Trust, Master Retirement Trust, and Guaranteed Investment Contract confirmation templates.
12/12/2008	1.0	Review the Del Taco bankruptcy court settlement in the WR Grace Bankruptcy News. Discuss with T. Puglisi, Grace.
12/12/2008	0.5	Review the Aon SAS 70 received from K. Blood, Grace. Forward SAS 70 to P. DeGele and E. Henry, WR Grace.

12/13/2008	1.0	Begin drafting the year end document request list for Corporate.
12/13/2008	1.0	Prepare for status meeting with internal audit.
12/13/2008	1.5	Status update meeting with internal audit.
12/13/2008	1.5	Review the November 30 Grace divestment reserves schedule. Tie the schedule out and make selections for divestment reserves testing.
12/14/2008	1.0	Finalize actuarial confirmation for Grace. Email to M. Averza, Grace.
12/14/2008	0.5	Prepare for Entity Level Control meeting with Mike Piergrossi, Grace.
12/14/2008	1.5	Participate in Entity Level Control meeting with Mike Piergrossi, Grace.
12/14/2008	1.0	Review Grace's investment portfolio, specifically their investment in an alternative investment.
12/14/2008	0.5	Finalize life insurance confirmations and email to T. Walklett, Grace.
12/14/2008	0.5	Finalize Mellon confirmation and email to T. Walklett, Grace.
12/14/2008	1.0	Review Davison year end document request list. Provide comments to L. Keorlet.
12/16/2008	0.3	Document in planning step "Issuing and receiving group instructions" and mark step completed.
12/16/2008	0.5	Document in planning step "Obtain and retain confirmations and foreign consents" and mark step completed.
12/17/2008	1.0	Document in planning step "Obtain an understanding of management's process for evaluating the effectiveness of ICFR" and mark step completed.
12/17/2008	0.5	Document in planning step "Client Communications - planning" and mark step completed.
12/17/2008	0.5	Review documentation received from M. LeBelle, Grace, for cycle count physical inventory observation for Elkridge warehouse.
12/17/2008	2.0	Review consolidated year end document request list.
12/17/2008	0.8	Review year end completed planning steps. Email links for database review to P. Barkley and D. Parker, PwC.
12/17/2008	0.4	Read minutes from December 13, 2007 Sarbanes Oxley status update meeting.
12/18/2008	0.5	Meet with C. Chen and M. McCall, PwC, to review CTA and Consolidation processes in preparation for meeting with M. Brown, Grace.
12/18/2008	1.0	Add S. Rahmani, PwC, as owner of the independence database. Review procedures to add and send domestic and international independence confirmations.
12/18/2008	1.0	Review SPA testing of application controls. Forward results to PwC corporate team.
12/18/2008	1.0	Prepare for meeting with D. Armstrong, Grace.
12/18/2008	1.0	Meet with D. Armstrong, Grace, to go over the listing of lawyers for year end legal confirmations.
12/18/2008	0.2	Confirm 12/20 meeting with M. Brown, Grace to go over consolidation and currency translation effect.
12/18/2008	1.0	Email C. Falcenberg, PwC Germany, the approach for information technology controls testing and update testing.
12/18/2008	0.2	As a follow up to the meeting with SPA, email C. Chen, PwC, our audit testing approach schedules for review.
12/18/2008	1.0	Review updated scoping schedules using September 30 numbers.
12/18/2008	0.5	Review the Northern Trust SAS 70. Forward SAS 70 to C. Chen, PwC, and E. Henry, WR Grace.
12/18/2008	0.5	Discuss with M. Brown, Grace, questions on CTA and Consolidation process.
12/18/2008	1.0	Prepare and update interim open items list.
12/19/2008	1.0	Finalize year end document request list for year end audit testing.
12/19/2008	0.5	Update GEMS for active WR Grace audits in France.
12/19/2008	0.5	Review international instructions and communications sent to foreign PwC teams.
12/19/2008	0.5	Review the audit strategy memorandum.
12/19/2008	1.0	Prepare for interim status update meeting with B. Dockman, Grace.
12/19/2008	1.0	Interim status update meeting with WR Grace for financial audit.

72.0**Total Grace Integrated Audit Charged Hours**72.0**Total Hours**

WR Grace & Co., Inc.

Time Summary Report - Audit

For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Lynda Keorlet		
12/3/2007	2.5	Walkthrough of income tax process with tax group (Alan Gibbons (Grace), Andree Clark (Grace), Daniel Spratt (PwC))
	4.0	Review supporting documentation provided by tax group to validate process
	1.5	Review prior year work performed in preparation for tax testing
12/4/2007	6.0	Review supporting documentation provided by tax group to validate process & document results of procedures
	2.0	Discuss year end tax plan and results of walkthrough with Dan Spratt (PwC)
12/11/2007	1.3	Attended / prepared for an entity level controls meeting with Legal Group, Ed Bull (Grace), Richard Finke (Grace), Mark Shelnitz (Grace), Bill Bishop (PwC) also attended
	1.0	Attended / prepared for an entity level controls meeting with Environmental Health & Safety, Ed Bull (Grace), Karen Either (Grace) attended
	2.0	Reviewed purchase price variance detail through 9/30 and prepared sampling templates
	1.3	Discuss bank confirmations with Shahin Rahmani (PwC) and review listing provided
	1.4	Finalize Lake Charles inventory documentation from physical observation
	1.0	Review specialized inventory accounting process maps
12/12/2007	1.4	Test purchase price variance detail through 9/30
	0.6	Discuss inventory observation procedures for GPC sites with Pavel Katsiak (PwC)
12/13/2007	1.5	Attended / prepared for a status meeting with Grace Internal Audit group to discuss 404
	0.2	Met with Barbara Summerson (Grace) to discuss Lake Charles control
	0.5	Reviewed documentation of Mt.Pleasant physical inventory observation
	1.0	Completed documentation required for quality review partner checklist
	1.8	Completed documentation required for engagement leader checklist
	0.6	Reviewed & documented compensation committee charter
	2.2	Review portal for control updates and compile list of items for follow up
12/14/2007	3.0	Compile year end request list for Davison audit
	4.0	Review 11/30/2007 inventory controlling report & recalculate standard costs
12/17/2007	0.5	Inquire of Internal Audit as to whether updated reports have been issued. Review prior quarter reports
	2.0	Follow up on status of physical inventory observations performed during 2007 audit
	4.0	Choose inventory standard costs for testing
12/18/2007	2.2	Prepare for & attend specialized inventory accounting walkthrough with German Huerta (Grace) & Nataliya Filatova (Grace)
	1.0	Update year end request list
	1.0	Create Lake Charles update 404 list
12/19/2007	1.0	Meeting with Grace Finance team to discuss year end status and request listing
	2.5	Review SPA teams work on segregation of duties controls & application controls, update process maps accordingly
	5.0	Review significant vendor & customer relationships. Submit list of contract requests to legal group.
12/20/2007	2.0	Attended / prepared for a status meeting with Grace Internal Audit group to discuss 404
	3.5	Assist team in performing journal entry testing
	2.5	Discuss standard costing procedures with B.Kelly (Grace) and review company procedures
12/27/2007	2.5	Document income tax walkthrough and testing procedures
12/28/2007	3.0	Perform planning steps for ART audit, acceptance / continuance & independence
12/29/2007	1.5	Document income tax walkthrough and testing procedures
12/31/2007	2.0	Review year end summary plan & results documents
	77.0	Total Grace Integrated Audit Charged Hours
	77.0	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Gabriel Young		
12/13/2007	2.0	Self Insurance Accrual Review
	<u>2.0</u>	Total Grace Integrated Audit Charged Hours
	<u>2.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Pavel Katsiak		
12/6/2007	2.0	Cut-off testing for Inventory count at Chicago 51st Darex. Follow up with M. Gearoge regarding supporting documentation for PwC testing
	4.0	Documentation of the inventory count at Curtis Bay, MD
	2.0	Documentation of the 404 testing for Lake Charles, LA plant
12/10/2007	2.0	Documentation of the Curtis Bay inventory count
		Selecting entities for testing under the scoping methodology set for 2007 audit for Financial
12/11/2007	4.0	Statement purposes and 404 testing
	1.0	Updating scoping memo with new lists of the entities selected for testing
	2.0	Preparation for inventory counts at Chicago 51st SCC and Chicago 65th
12/12/2007	10.0	Inventory count at Chicago 51st SCC
12/13/2007	8.0	Inventory count at Chicago 51st SCC
12/14/2007	8.0	Inventory Count at Chicago 65th
12/16/2007	8.0	Documenting 404 testing for Lake Charles, LA
		Updating the listing of the entities to be scoped in for Financial Statements Audit and 404
12/17/2007	3.0	testing
	3.0	Documenting inventory testing for Chicago 51st Darex
12/18/2007	1.0	Familiarizing with guidance on update testing for 404
		Review of the 404 testing performed and determination of the items that need to be
	4.0	requested in order to perform an update testing according to PwC methodology
	3.0	Documentation of Chicago 51st Darex inventory count
12/19/2007	6.0	Documentation of Curtis Bay, MD inventory count
	2.0	Documentation of 404 testing for Lake Charles, LA
12/20/2007	2.0	Documentation and follow up (e-mailing) on Chicago 51st Darex inventory count
	3.0	Documentation of the 404 testing for Capital Asset Management
		Getting instructions from Linda Keorlet (PwC) regarding journal entries analytics and use of
	1.0	SAP for inventory testing
12/26/2007	8.0	Documenting inventory count at Chicago 51st SCC
12/27/2007	4.0	Documenting inventory count at Chicago 51st Darex
	<u>91.0</u>	Total Grace Integrated Audit Charged Hours
	<u>91.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
ame: Adam Lueck		
12/5/2007	1.0	I am walking through the treasury process with Mark Wheeler (Grace).
	2.5	I am reviewing Davison Accounts Receivable balances to prepare confirmations.
		I am preparing for a meeting with Internal Audit regarding the GPC Capital Asset Managemenet
	1.0	Process.
	2.0	I am meeting with Ed Henry, Phil DeGele & Terry Puglisi (Grace) regarding the GPC Capital
		Asset Management process.
12/6/2007	1.0	I am researching the effects of Internal Audit exceptions in the Capital Asset Management
		process.
	0.5	I am walking through the Corporate Treasury process with Mina Avera (Grace).
	1.7	I am attending the Internal Audit update meeting.
	0.3	I am preparing for the Internal Audit update meeting.
	4.0	I am reviewing Davison Accounts Receivable balances and preparing testing selections.
12/10/2007	1.0	I am reviewing guidance regarding accounts receivable confirmations.
	1.5	I am reviewing the Chicago 71st St. inventory documentation & analysis.
	2.0	I am completing the documentation of test counts for the Curtis Bay, MD Inventory procedure.
	0.3	I am meeting with Richard Finke regarding Legal confirmations
	0.2	I am meeting with Larry Marchman regarding Davison accounts receivable confirmations.
	1.0	I am reviewing accounting guidance regarding legal contingencies.
12/11/2007	1.5	I am reviewing the ART aged trial balance & making confirmation selections.
	1.5	I am reviewing the Corporate legal expense listing & making selections for legal confirmations
12/14/2007		I am scanning the list of legal expenses provided by John Port (Grace) & comparing it to the Q3
	1.0	Legal letter exhibit A in preparation for the selection of legal confirmations.
12/17/2007		I am reviewing the Corporate legal expenses, Summary of Grace litigation & Exhibit A from the
	4.0	Q3 legal letter to determine the listing of Legal confirmations.
	0.5	I am researching Financial Accounting Standard 5 in preparation for Legal confirmations.
	3.3	I am preparing Davison & ART accounts receivable confirmations.
	0.2	I am aiding Shahin Rahmani (PwC) with the preparation of Grace bank confirmations.
	0.5	I am preparing for a legal meeting with Grace.
12/18/2007		I am meeting with Diane Armstrong (Grace) & Erica Margolius (PwC) regarding legal
	0.5	confirmations.
	1.0	I am updating the year end audit budget
	0.5	I am preparing for a Corporate Treasury process walk through.
		I am walking through the Corporate Treasury process with Ren Lapidario (Grace) & Shahin
		Rahmani (PwC).
12/19/2007	1.0	I am mailing accounts receivable confirms.
		I am updating the legal confirm spreadsheet to reflect comments by John Port & Diane Armstrong
	0.5	(Grace).
	0.5	I am creating an update testing plan for Davison's Columbia Sales Order process.
	0.5	I am creating an update testing plan for Corporate's Incentive Compensation process.
	1.0	I am creating an interim Provided by Client list to communicate PwC's needs to Grace.
12/21/2007	1.0	I am creating an update listing of Legal confirmations based on comments from Grace.
		I am updating documentation for the Davison Sales Order Processing & Credit & Collections
	3.0	processes.
	1.0	I am completing an update testing plan for Davison's Columbia Sales Order process.
	1.0	I am completing an update testing plan for Corporate's Incentive Compensation process.
	3.5	I am creating an update listing of Legal confirmations based on comments from Grace.
	<u>47.5</u>	Total Grace Integrated Audit Charged Hours
	<u>47.5</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Molly McCall		
12/10/2007	5.0	Populate the update testing and pbc list.
	4.0	Organize, contact, and set up meetings for each area.
12/11/2007	2.0	Prepare for meetings.
	4.0	Test operating system security.
	1.8	Organize, contact, and set up meetings.
	1.0	Test database security
12/12/2007	0.5	Meet with Pete Wood (Grace) to discuss Operating System security.
	2.0	Document and test operating system security.
	1.0	Document WAN security and Infrastructure Change Management.
	2.8	Prepare for meetings.
	0.3	Meet with Jim Broderick (Grace) to discuss Computer Operations.
	2.0	Prepare spreadsheets for client.
	1.0	Answer and send emails to clients.
	0.2	Download documents off of the Grace portal.
12/13/2007	0.5	Prepare for SOAR meeting.
	0.5	Meet with Marty Krist (Grace) to discuss SOAR change management.
	2.0	Document and test SOAR change management.
	1.5	Pull tables from SAP production.
	0.5	Prepare for SAP/SOAR meeting.
	0.5	Meet with Chuck Tremblay (Grace) to discuss SAP and SOAR.
	2.1	Document and test SAP and SOAR controls.
	2.2	Document meetings.
12/14/2007	0.5	Meet with Srin Vanga (Grace) to discuss SAP security and change management.
	1.0	Prepare for meeting.
	2.3	Test SAP security and change management
	2.3	Update testing spreadsheet and control matrix.
	0.5	50% travel time: Travel to the tyson's office.
	0.5	Prepare weekly status document.
12/17/2007	1.2	Download evidence to database.
	1.9	Populate the update testing template.
	1.0	Prepare for meeting.
	1.9	Test SAP Security.
	1.3	Follow up with clients.
	0.8	Pull documents off of Grace Portal.
12/18/2007	0.5	Prepare for meeting.
	1.5	Meet with P. Barkely, E. Margolius, C. Chen (PwC).
	1.0	Update the update testing document.
	0.4	Pull documents off of Grace Portal.
	0.4	Download documents to database.
	1.2	Test SAP Security.
	1.4	Test SOAR Security.
	3.2	Test SAP Change Management.
12/19/2007	1.0	Follow up with clients.
	0.3	Meet with Dawn Pitchette (Grace).
	0.5	Document results of meeting.
	1.2	Update the update testing document.
	1.0	Test SAP change management.
	2.0	Document evidence received from clients.
	0.6	Test DB security.
	1.8	Test SAP & SOAR terminated users.
	1.2	Test SOAR change management.
	0.3	Upload documents to database.
12/20/2007	0.3	Prepare for meetings.
	1.6	Pull information off of SAP production.
	0.8	Meet with C. Chen, P. Barkley (PwC), T. Dwyer, B. Summerson, and M. Brown (Grace) to discuss the consolidation process.

	0.4	Discuss the meeting.
	0.3	Download documents off of the Grace Portal.
	1.0	Test SAP & SOAR change management.
	0.4	Meet with Srin Vanga (Grace).
	0.5	Address notes in database.
	0.6	Follow up with client contacts.
	1.5	Update the update testing document.
		Meet with A. MacKenzie, N. Phillips, and Phil to discuss the transmission of data to AON.
	0.2	AON.
	1.0	Test SAP & SOAR termination process.
	0.6	Test SAP new hire process.
	0.6	Upload documents to the database.
	0.4	Organize and determine the testing to be completed for the next 2 weeks.
12/21/2007	0.2	Follow up with client contacts.
	0.4	Test SOAR change management.
	0.3	Go over the SAS70 template.
	1.2	Update the update testing document.
	0.6	Consolidate the results of SAP Basis 19.
	0.6	Status meeting with B. Czajakowski, C. Chen (PwC).
	0.6	Prepare for meeting.
	0.3	Address database notes
	0.5	Test SOAR change management.
	0.2	Update the database.
	0.4	Meeting with C. Chen, P. Barkley (PwC).
12/26/2007	1.0	Update the update testing strategy memo.
	1.8	Populate the rollforward procedures database step.
	0.5	Summarize meeting on 12/21/2007 and prepare schedule for upcoming week.
	0.4	Prepare status for Sesh.
	1.8	Validate controls have not changed via the Grace Portal.
	0.9	Update the update testing template.
12/27/2007	0.5	Prepare for meeting.
	0.6	Meet with S. Venkiteswaran (PwC) to discuss update testing.
	4.2	Work on SAP BASIS testing template.
	0.4	Research PwC Audit Guide for reference material.
	0.4	Work on the update testing strategy memo.
	0.4	Populate the Access to Programs and Data database step.
	1.3	Consolidate the SAP BASIS evidence.
12/28/2007	2.0	Work on Spreadsheet Access testing.
	0.4	Follow up with emails
	1.4	Update status and get organized for the remaining week.
	1.4	Work on database steps
	1.2	Work on SAP BASIS testing template/evidence

108.2 Total Grace Integrated Audit Charged Hours

108.2 Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Michelle Zepherine		
11/30/2007	10.0	Pick sample for stocktaking, count items, records results and follow-up on results

<u>10.0</u>	Total Grace Integrated Audit Charged Hours
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<u>10.0</u>	Total Hours
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WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Thomas Duncan		
12/11/2007	1.0	Help perform a Financial Accounting Standard No. 158 Review of the WR Grace US and Non-US Retirement Plans
12/12/2007	2.6	Help perform a Financial Accounting Standard No. 158 Review of the WR Grace US and Non-US Retirement Plans
12/13/2007	3.0	Help perform a Financial Accounting Standard No. 158 Review of the WR Grace US and Non-US Retirement Plans
	<u>6.6</u>	Total Grace Integrated Audit Charged Hours
	<u>6.6</u>	Total Hours

WR Grace & Co., Inc.
 Time Summary Report - Audit
 For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Daniel Merzel		
12/26/2007	2.0	Review assumptions from previous memorandums and compare figures to those from recent plan documents and discount rates.

<u>2.0</u>	Total Grace Integrated Audit Charged Hours
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<u>2.0</u>	Total Hours
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WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended December 31, 2007

Date	Hours	Description of Services Provided
Name: Donna Lewis		
12/5/2007	1.0	Mailing Reports

<u>1.0</u>	Total Grace Integrated Audit Charged Hours
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<u>1.0</u>	Total Hours
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